

## HOUSE BILL No. 2412

By Committee on Appropriations

3-16

1 AN ACT concerning municipalities; relating to using the internet as a  
2 source for official publications; amending K.S.A. 10-120, 10-1116c,  
3 25-2018, 25-2022, 64-101, 72-2138, 72-7108, 72-8213b, 75-2317, 79-  
4 2001, 79-2303, 79-2322, 79-2323a, 79-2804f and 79-2929 and K.S.A.  
5 2014 Supp. 72-6433, 72-8801, 79-2804 and 79-2925b and repealing the  
6 existing sections; also repealing K.S.A. 12-1651.  
7

8 *Be it enacted by the Legislature of the State of Kansas:*

9 New Section 1. (a) Any municipality may publish any public notices  
10 required by law to be placed in a newspaper by complying with the  
11 provisions of this section.

12 (b) Except as provided in subsection (d), any provision of law that  
13 requires one or more publications in a newspaper may be fulfilled by one  
14 publication in a newspaper and publication on an internet website for at  
15 least 180 days.

16 (c) All public notices published on an internet website pursuant to  
17 this section shall be available to the general public for at least 180 days  
18 after such notices are published. Once posted on the internet website, a  
19 municipality may not remove the content of any public notice for at least  
20 180 days.

21 (d) On and after July 1, 2018, any public notices required by law to  
22 be placed in a newspaper may be placed on an internet website. If any such  
23 public notice complies with the provisions of subsection (c), such notice  
24 shall not be required to be placed in a newspaper.

25 (e) The secretary of state shall create and maintain an internet website  
26 for the purpose of providing municipalities a location on the internet to  
27 publish public notices.

28 (f) The secretary of state shall not be responsible for the posting,  
29 accuracy or legal sufficiency of public notices on the website created  
30 pursuant to subsection (e). The posting, accuracy or legal sufficiency of  
31 the legal notices posted the internet website created and maintained by the  
32 secretary of state shall be the responsibility of the municipality publishing  
33 such notice.

34 (g) For the purposes of this act:

35 (1) "Municipality" shall have the meaning ascribed to it in K.S.A. 75-  
36 6102, and amendments thereto; and

1 (2) "internet website" means a website that is not password protected,  
2 open to the general public and provided at no cost to the general public.

3 Sec. 2. K.S.A. 10-120 is hereby amended to read as follows: 10-120.  
4 Whenever an election is required for the issuance of bonds for any purpose  
5 by any municipality other than an irrigation district or where a different  
6 procedure for giving notice of the election is specifically provided by law,  
7 upon compliance with the legal requirements necessary and precedent to  
8 the call for the election, the proper municipal officers shall call an election.  
9 The election shall be held within 45 days after compliance with the  
10 necessary requirements, or within 90 days, should the longer period  
11 include the date of a general election.

12 Notice of the election shall be published in a newspaper of general  
13 circulation in the municipality once each week for two consecutive weeks  
14 *or by complying with the provisions of section 1, and amendments thereto.*  
15 The first publication shall be not less than 21 days prior to the election.  
16 The notice shall set forth the time and place of holding the election and the  
17 purpose for which the bonds are to be issued and shall be signed by the  
18 county election officer. The election shall be held at the usual place of  
19 holding elections and shall be conducted by the officers or persons  
20 provided by law for holding elections in the municipality.

21 Sec. 3. K.S.A. 10-1116c is hereby amended to read as follows: 10-  
22 1116c. Any lease-purchase agreement entered into pursuant to this act shall  
23 be subject to the following conditions:

24 (a) If the proposed agreement is for a term exceeding the current  
25 fiscal year of the municipality, it shall be approved by a majority vote of  
26 all members of the governing body.

27 (b) If the proposed agreement involves the acquisition of land or  
28 buildings by a municipality other than a county, school district or  
29 community college, is for a term of three or more years, and provides for  
30 payments in any year in excess of 3% of the total amount budgeted by the  
31 municipality for expenditure during the current year, excluding debt  
32 service, a notice thereof specifying the purpose and the total of all  
33 payments shall be published once each week for two consecutive weeks in  
34 a newspaper of general circulation within such municipality *or shall*  
35 *comply with the provisions of section 1, and amendments thereto.* If, within  
36 30 days following the last publication of such notice, a petition in  
37 opposition to the agreement signed by not less than 5% of the qualified  
38 voters of such municipality is filed with the appropriate county election  
39 officer, no such agreement shall take effect unless and until the same is  
40 approved by a majority of the qualified voters of such municipality voting  
41 at an election thereon. Any such election shall be called and held in  
42 accordance with the provisions of K.S.A. 10-120, and amendments  
43 thereto, or in accordance with the provisions of the mail ballot election act.

1 (c) If the municipality is a county, school district or community  
2 college and the proposed agreement involves the acquisition of land or  
3 buildings, is for a term exceeding the current fiscal year of the  
4 municipality, and provides for annual payments which in the aggregate  
5 exceed \$100,000, the governing body of such municipality first shall adopt  
6 a resolution stating its intent to enter into such lease-purchase agreement.  
7 The resolution shall specify the total of all payments to be made pursuant  
8 to the agreement and the purpose for which such agreement is to be  
9 entered into. The resolution shall be published once each week for two  
10 consecutive weeks in a newspaper of general circulation within the  
11 municipality *or shall comply with the provisions of section 1, and*  
12 *amendments thereto.* If a protest petition signed by not less than 5% of the  
13 qualified voters of the municipality, as determined by the vote for secretary  
14 of state at the last general election, is filed with the appropriate county  
15 election officer within 30 days following the last publication of the  
16 resolution, no such agreement shall take effect unless approved by a  
17 majority of the qualified voters of the municipality voting at an election  
18 thereon. Any such election shall be called and held in the manner provided  
19 by K.S.A. 10-120, and amendments thereto, or in accordance with the  
20 provisions of the mail ballot election act. If no such protest petition is  
21 filed within the time limitation contained herein, the governing body of the  
22 municipality may enter into such agreement. If an election is held  
23 pursuant to a protest petition and a majority vote is cast in favor of the  
24 proposition, the governing body of the municipality shall have authority to  
25 enter into such agreement.

26 (d) If the proposed agreement is for a term exceeding the current  
27 fiscal year of the municipality, the agreement shall specify the following:  
28 (1) The amount or capital cost required to purchase the item if paid for by  
29 cash; (2) the annual average effective interest cost; and (3) the amount  
30 included in the payments for service, maintenance, insurance or other  
31 charges exclusive of the capital cost and interest cost.

32 Sec. 4. K.S.A. 25-2018 is hereby amended to read as follows: 25-  
33 2018. (a) Notices of board member elections and question submitted  
34 elections of a school district shall be made as provided in this section.

35 (b) On or before January 15, the county election officer shall publish  
36 a notice of election one time in a newspaper having general circulation in  
37 the school district *or shall comply with the provisions of section 1, and*  
38 *amendments thereto.* The notice for board member elections shall state: (1)  
39 The name of the school district; (2) the date of the general election; (3)  
40 the date of the primary election if one is held; (4) the filing deadline and  
41 the place of filing; and (5) the offices or positions to be filled.

42 (c) All notices provided for by this section shall be given in the form  
43 prescribed by the secretary of state to the extent that any notice or part

1 thereof is prescribed by the secretary of state. The provisions of this  
2 section shall not be construed to require the secretary of state to prescribe  
3 any particular form.

4 (d) Not less than six weeks prior to the first Tuesday in April a notice  
5 of primary elections shall be published by the county election officer in a  
6 newspaper having general circulation in the school district *or shall comply*  
7 *with the provisions of section 1, and amendments thereto*, if a primary  
8 election is required to be held. The publication shall be made one time and  
9 shall state: (1) The name of the school district;; (2) the date of the primary  
10 election;; (3) the names of the candidates and the office or position for  
11 which each is a candidate;; (4) the voting place or places and the area each  
12 voting place is to serve;; *and* (5) the times of opening and closing of the  
13 polls. Description of areas shall be in the terms determined by the county  
14 election officer.

15 (e) Not less than three days prior to the first Tuesday in April a notice  
16 of the general election shall be published by the county election officer one  
17 time in a newspaper having general circulation in the school district *or*  
18 *shall comply with the provisions of section 1, and amendments thereto*.  
19 The notice shall state: (1) The name of the school district;; (2) the date of  
20 the general election;; (3) the names of the candidates and the office or  
21 position for which each is a candidate;; (4) the voting place or places and  
22 the area each voting place is to serve;; *and* (5) the time of opening and  
23 closing of polls. Description of areas shall be in such terms as may be  
24 determined by the county election officer.

25 (f) Notice of any question submitted election of any school district  
26 shall be made in the manner provided by K.S.A. 10-120, and amendments  
27 thereto. The notice shall state: (1) The name of the school district;; (2) the  
28 date of the election;; (3) the amount of bonds to be issued, if a bond  
29 election;; (4) the proposition to be voted upon;; (5) the hours of opening  
30 and closing of the polls;; (6) the voting place or places and the area each  
31 voting place is to serve;; and (7) any other information specifically  
32 required by law. Description of areas shall be in the terms determined by  
33 the county election officer.

34 Sec. 5. K.S.A. 25-2022 is hereby amended to read as follows: 25-  
35 2022. Any board shall have power to fill by appointment any vacancy  
36 which occurs thereon, and such appointee shall serve for the unexpired  
37 term. When a vacancy occurs, the board shall publish a notice one time in  
38 a newspaper having general circulation in the school district *or shall*  
39 *comply with the provisions of section 1, and amendments thereto*, stating  
40 that the vacancy has occurred and that it will be filled by appointment by  
41 the board not sooner than ~~fifteen (15)~~ 15 days after such publication. If  
42 such vacancy occurs before January 1 of an odd-numbered year leaving an  
43 unexpired term of more than two years such appointee shall serve until the

1 July 1 after the following general school election as provided in K.S.A. 25-  
2 2023, ~~or any~~ and amendments thereto.

3 In the latter event, the unexpired term of two years commencing July 1  
4 after the following general school election shall be filled at such election  
5 and the ballots or ballot labels and returns of election with respect to such  
6 office shall be designated as follows: "To fill the unexpired term."

7 Sec. 6. K.S.A. 64-101 is hereby amended to read as follows: 64-101.

8 (a) The governing body of each city ~~of the first class~~ shall designate by  
9 resolution a newspaper to be the official city newspaper. Once designated,  
10 the newspaper shall be the official city newspaper until such time as the  
11 governing body designates a different newspaper.

12 No legal notice, advertisement or publication of any kind required or  
13 provided by any of the laws of the state of Kansas, to be published in a  
14 newspaper shall have any force or effect unless the same is published in a  
15 newspaper which:

16 (1) Is published at least weekly 50 times a year and has been so  
17 published for at least one year prior to the publication of any official city  
18 publication;

19 (2) is entered at the post office as periodical class mail matter;

20 (3) has general paid circulation on a daily, weekly, monthly or yearly  
21 basis in the county in which the city is located and is not a trade, religious  
22 or fraternal publication; ~~and~~

23 (4) is published in the county in which the city publishing the official  
24 publication is located. If there is no newspaper published in the county, the  
25 newspaper shall be published in Kansas and shall have general paid  
26 circulation in the county; *and*

27 (5) *publishes all public notices that such newspaper publishes for any*  
28 *city to an internet website, and provides to the secretary of state the*  
29 *location on the internet of all public notices that such newspaper*  
30 *publishes.*

31 (b) The board of county commissioners of each county shall  
32 designate by resolution a newspaper to be the official county newspaper.  
33 Once designated the newspaper shall be the official county newspaper  
34 until such time as the board designates a different newspaper. The  
35 newspaper selected for the official publications of a county shall be a  
36 newspaper which:

37 (1) Is published at least weekly 50 times each year and has been so  
38 published for at least one year prior to the publication of any official  
39 county publication;

40 (2) is entered at the post office in the county of publication as  
41 periodical class mail matter, which county shall be located in Kansas;

42 (3) has general paid circulation on a daily, weekly, monthly or yearly  
43 basis in the county and is not a trade, religious or fraternal publication; ~~and~~

1 (4) is published in the county publishing the official publication. If  
2 there is no newspaper published in the county, the newspaper shall be  
3 printed in Kansas and have general paid circulation in the county; *and*

4 (5) *publishes all public notices that such newspaper publishes for any*  
5 *county to an internet website, and provides to the secretary of state the*  
6 *location on the internet of all public notices that such newspaper*  
7 *publishes.*

8 (c) Whenever the board of education of a school district is required to  
9 publish a legal notice, advertisement or other publication in a newspaper  
10 having general circulation in the school district, such newspaper shall be  
11 one which:

12 (1) Is published at least weekly 50 times each year and has been so  
13 published for at least one year prior to the publication of any school  
14 district publication;

15 (2) is entered at the post office in the school district of publication as  
16 periodical class mail matter;

17 (3) has general paid circulation on a daily, weekly, monthly or yearly  
18 basis in the school district and is not a trade, religious or fraternal  
19 publication; ~~and~~

20 (4) is published in the school district publishing the official  
21 publication. If there is no newspaper published in the school district, the  
22 newspaper shall be published in Kansas and shall have general paid  
23 circulation in the school district; *and*

24 (5) *publishes all public notices that such newspaper publishes for any*  
25 *school district to an internet website, and provides to the secretary of state*  
26 *the location on the internet of all public notices that such newspaper*  
27 *publishes.*

28 (d) Nothing contained in this section shall invalidate the publication  
29 in a newspaper which has resumed publication after having suspended  
30 publication all or part of the time that the United States has been engaged  
31 in war with any foreign nation and six months next following the cessation  
32 of hostilities if such newspaper resumes publication in good faith under the  
33 same ownership as it had when it suspended publication. Nothing in this  
34 section shall invalidate the publication in a newspaper which has simply  
35 changed its name or moved its place of publication from one part of the  
36 county to another part, or suspended publication on account of fire, flood,  
37 strikes, shortages of materials or other unavoidable accidents for not to  
38 exceed 10 weeks within the year last preceding the first publication of the  
39 legal notice, advertisement or publication. All legal publications heretofore  
40 made which otherwise would be valid, that have been made in a  
41 newspaper which, on account of flood, fire, strikes, shortages of materials  
42 or other unavoidable accident, has suspended publication for a period of  
43 not exceeding 10 weeks, are hereby legalized.

1       Sec. 7. K.S.A. 72-2138 is hereby amended to read as follows: 72-  
2 2138. Immediately upon receipt of the advice of final appraisalment, the  
3 county treasurer shall proceed to sell the land described in the  
4 appraisalment. The county treasurer shall give public notice *by complying*  
5 *with the provisions of section 1, and amendments thereto, or give such*  
6 *notice* in the official county paper once each week for two consecutive  
7 weeks previous to such sale that such land has been duly appraised, and  
8 that the county treasurer will offer the same at public sale on the day and  
9 hour named in the notice. The notice shall contain a description of the land  
10 and its appraised value. At the time mentioned in the notice, the county  
11 treasurer shall offer all of the school lands so appraised for sale at public  
12 auction, selling each legal subdivision separately and receiving bids by the  
13 acre, but no bid shall be received for less than the appraised value.

14       Sec. 8. K.S.A. 2014 Supp. 72-6433 is hereby amended to read as  
15 follows: 72-6433. (a) As used in this section:

16       (1) "State prescribed percentage" means 33% of state financial aid of  
17 the district in the current school year.

18       (2) "Authorized to adopt a local option budget" means that a district  
19 has adopted a resolution pursuant to subsection (c), (d) or (e).

20       (3) "State financial aid" shall have the meaning provided in K.S.A.  
21 72-6410, and amendments thereto, except that the term shall not include  
22 virtual school state aid, as described in K.S.A. 72-3715, and amendments  
23 thereto.

24       (b) In each school year, the board of any district may adopt a local  
25 option budget which does not exceed the state prescribed percentage.

26       (c) Subject to the limitation of subsection (b), in each school year, the  
27 board of any district may adopt, by resolution, a local option budget in an  
28 amount not to exceed:

29       (1) (A) The amount which the board was authorized to adopt in  
30 accordance with the provisions of this section in effect prior to its  
31 amendment by this act; plus

32       (B) the amount which the board was authorized to adopt pursuant to  
33 any resolution currently in effect; plus

34       (C) the amount which the board was authorized to adopt pursuant to  
35 K.S.A. 72-6444, and amendments thereto, if applicable to the district; or

36       (2) the state-wide average for the preceding school year as  
37 determined by the state board pursuant to subsection (k).

38       Except as provided by subsection (e), the adoption of a resolution  
39 pursuant to this subsection shall require a majority vote of the members of  
40 the board. Such resolution shall be effective upon adoption and shall  
41 require no other procedure, authorization or approval.

42       (d) Except as provided by subsection (e), if the board of a district  
43 desires to increase its local option budget authority above the amount

1 authorized under subsection (c) or if the board was not authorized to adopt  
 2 a local option budget in 2006-2007, the board may adopt, by resolution,  
 3 such budget in an amount not to exceed the state prescribed percentage.  
 4 The adoption of a resolution pursuant to this subsection shall require a  
 5 majority vote of the members of the board. The resolution shall be  
 6 published at least once in a newspaper having general circulation in the  
 7 district *or shall comply with the provisions of section 1, and amendments*  
 8 *thereto*. The resolution shall be published in substantial compliance with  
 9 the following form:

10 Unified School District No. \_\_\_\_\_ ,  
 11 \_\_\_\_\_ County, Kansas.

12 RESOLUTION

13 Be It Resolved that:

14 The board of education of the above-named school district shall be  
 15 authorized to adopt a local option budget in each school year in an amount  
 16 not to exceed \_\_\_\_% of the amount of state financial aid. The local option  
 17 budget authorized by this resolution may be adopted, unless a petition in  
 18 opposition to the same, signed by not less than 5% of the qualified electors  
 19 of the school district, is filed with the county election officer of the home  
 20 county of the school district within 30 days after publication of this  
 21 resolution. If a petition is filed, the county election officer shall submit the  
 22 question of whether adoption of the local option budget shall be authorized  
 23 to the electors of the school district at an election called for the purpose or  
 24 at the next general election, as is specified by the board of education of the  
 25 school district.

26 CERTIFICATE

27 This is to certify that the above resolution was duly adopted by the  
 28 board of education of unified School District No. \_\_\_\_\_, \_\_\_\_\_ County,  
 29 Kansas, on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

30 \_\_\_\_\_  
 31 Clerk of the board of education.

32 All of the blanks in the resolution shall be filled as is appropriate. If a  
 33 sufficient petition is not filed, the board may adopt a local option budget.  
 34 If a sufficient petition is filed, the board may notify the county election  
 35 officer of the date of an election to be held to submit the question of  
 36 whether adoption of a local option budget shall be authorized. Any such  
 37 election shall be noticed, called and held in the manner provided by K.S.A.  
 38 10-120, and amendments thereto. If the board fails to notify the county  
 39 election officer within 30 days after a sufficient petition is filed, the  
 40 resolution shall be deemed abandoned and no like resolution shall be  
 41 adopted by the board within the nine months following publication of the  
 42 resolution.

43 (e) (1) Except as provided by paragraphs (2) and (3), any resolution



1 authorizing the adoption of a local option budget in excess of 30% of the  
2 state financial aid of the district in the current school year shall not become  
3 effective unless such resolution has been submitted to and approved by a  
4 majority of the qualified electors of the school district voting at an election  
5 called and held thereon. The election shall be called and held in the  
6 manner provided by K.S.A. 10-120, and amendments thereto, except that  
7 such election shall be a mail ballot election conducted in accordance with  
8 K.S.A. 25-431 et seq., and amendments thereto. Any such election shall be  
9 held on or before August 1 of the initial school year for which such  
10 resolution was adopted.

11 (2) For school year 2014-2015, any board of education of a school  
12 district which has adopted a local option budget in excess of 30% of state  
13 financial aid in the current school year on or before June 30, 2014, may  
14 adopt a second resolution in an amount not to exceed 2% of state financial  
15 aid, provided that the aggregate local option budget authority for the  
16 district does not exceed 33% of state financial aid in the current school  
17 year. The adoption of a second resolution pursuant to this paragraph shall  
18 require a majority vote of the members of the board and shall specifically  
19 state in such resolution that it shall expire on June 30, 2015. Such  
20 resolution shall be effective upon adoption and shall require no other  
21 procedure, authorization or approval.

22 (3) The board of unified school district no. 207, as described in  
23 K.S.A. 72-5333b, and amendments thereto, may adopt a local option  
24 budget in excess of 30% of state financial aid of the district in the current  
25 school year in accordance with subsection (d).

26 (f) Unless specifically stated otherwise in the resolution, the authority  
27 to adopt a local option budget shall be continuous and permanent. The  
28 board of any district which is authorized to adopt a local option budget  
29 may choose not to adopt such a budget or may adopt a budget in an  
30 amount less than the amount authorized. If the board of any district whose  
31 authority to adopt a local option budget is not continuous and permanent  
32 refrains from adopting a local option budget, the authority of such district  
33 to adopt a local option budget shall not be extended by such refrainment  
34 beyond the period specified in the resolution authorizing adoption of such  
35 budget.

36 (g) The board of any district may initiate procedures to renew or  
37 increase the authority to adopt a local option budget at any time during a  
38 school year after the tax levied pursuant to K.S.A. 72-6435, and  
39 amendments thereto, is certified to the county clerk under any existing  
40 authorization.

41 (h) The board of any district that is authorized to adopt a local option  
42 budget prior to the effective date of this act under a resolution which  
43 authorized the adoption of such budget in accordance with the provisions

1 of this section in effect prior to its amendment by this act may continue to  
2 operate under such resolution for the period of time specified in the  
3 resolution or may abandon the resolution and operate under the provisions  
4 of this section as amended by this act. Any such district shall operate under  
5 the provisions of this section as amended by this act after the period of  
6 time specified in the resolution has expired.

7 (i) Any resolution adopted pursuant to this section may revoke or  
8 repeal any resolution previously adopted by the board. If the resolution  
9 does not revoke or repeal previously adopted resolutions, all resolutions  
10 which are in effect shall expire on the same date. The maximum amount of  
11 the local option budget of a school district under all resolutions in effect  
12 shall not exceed the state prescribed percentage in any school year.

13 (j) (1) There is hereby established in every district that adopts a local  
14 option budget a fund which shall be called the supplemental general fund.  
15 The fund shall consist of all amounts deposited therein or credited thereto  
16 according to law.

17 (2) Subject to the limitation imposed under ~~paragraph (3) and~~  
18 ~~subsection (e) of K.S.A. 72-6434(e)(3), and amendments thereto, amounts~~  
19 in the supplemental general fund may be expended for any purpose for  
20 which expenditures from the general fund are authorized or may be  
21 transferred to any program weighted fund or categorical fund of the  
22 district. Amounts in the supplemental general fund attributable to any  
23 percentage over 25% of state financial aid determined for the current  
24 school year may be transferred to the capital improvements fund of the  
25 district and the capital outlay fund of the district if such transfers are  
26 specified in the resolution authorizing the adoption of a local option  
27 budget in excess of 25%.

28 (3) Amounts in the supplemental general fund may not be expended  
29 for the purpose of making payments under any lease-purchase agreement  
30 involving the acquisition of land or buildings which is entered into  
31 pursuant to the provisions of K.S.A. 72-8225, and amendments thereto.

32 (4) (A) Except as provided in paragraph (B), any unexpended budget  
33 remaining in the supplemental general fund of a district at the conclusion  
34 of any school year in which a local option budget is adopted shall be  
35 maintained in such fund.

36 (B) If the district received supplemental general state aid in the  
37 school year, the state board shall determine the ratio of the amount of  
38 supplemental general state aid received to the amount of the local option  
39 budget of the district for the school year and multiply the total amount of  
40 the unexpended budget remaining by such ratio. An amount equal to the  
41 amount of the product shall be transferred to the general fund of the  
42 district or remitted to the state treasurer. Upon receipt of any such  
43 remittance, the state treasurer shall deposit the same in the state treasury to

1 the credit of the state school district finance fund.

2 (k) Each year the state board of education shall determine the  
3 statewide average percentage of local option budgets legally adopted by  
4 school districts for the preceding school year.

5 (l) The provisions of this section shall be subject to the provisions of  
6 K.S.A. 2014 Supp. 72-6433d, and amendments thereto.

7 Sec. 9. K.S.A. 72-7108 is hereby amended to read as follows: 72-  
8 7108. (a) Transfers of territory from one unified district to another unified  
9 district shall be made only as follows:

10 (1) Upon the written agreement of any two boards approved by the  
11 state board of education; or

12 (2) upon order of the state board after petition therefor by one board  
13 and a public hearing thereon conducted by the state board of education.

14 (b) The effective date of any such transfer shall be the date of  
15 approval thereof or order therefor issued by the state board of education or  
16 the July 1 following.

17 (c) Notice of the public hearing on such a petition shall be given by  
18 publication by the state board of education *by complying with the*  
19 *provisions of section 1, and amendments thereto, or shall be published* for  
20 two consecutive weeks in a newspaper of general circulation in the unified  
21 district from which territory is to be transferred, the last publication to be  
22 not more than 10 nor less than three days prior to the date of the hearing.  
23 The notice shall state the time and place of the hearing and shall give a  
24 summary description of the territory proposed to be transferred.

25 (d) Prior to issuing an order, the state board shall consider the  
26 following:

27 (1) City boundaries and the area within three miles surrounding any  
28 city with more than one district in the area;

29 (2) available capacity of districts involved in the territory transfer to  
30 serve existing or additional students;

31 (3) condition and age of buildings and physical plant;

32 (4) overall costs including renovation of existing buildings versus  
33 construction;

34 (5) cost of bussing;

35 (6) food service;

36 (7) administration and teachers;

37 (8) areas of interest including access and distances for parents to  
38 travel to participate in student activities;

39 (9) matters of commerce, including regular shopping areas, meeting  
40 places, community activities and youth activities;

41 (10) districts that are landlocked with changing demographics that  
42 cause declining enrollment; and

43 (11) effect on students living in the area.

1 The foregoing shall not be deemed to limit the factors which the state  
2 board of education may consider.

3 (e) Within 90 days after receiving an agreement or, if a public hearing  
4 is held, within 90 days after the hearing, the state board of education shall  
5 issue its order either approving or disapproving such transfer petition or  
6 agreement, or approving the same with such amendments as it deems  
7 appropriate.

8 (f) Whenever a petition for transfer of territory has been denied by the  
9 state board of education, no petition for transfer of substantially the same  
10 territory shall be received or considered by the state board of education for  
11 a period of two years.

12 Sec. 10. K.S.A. 72-8213b is hereby amended to read as follows: 72-  
13 8213b. (a) As used in this section, "school building" means any building or  
14 structure operated or maintained by the board of education of a unified  
15 school district.

16 (b) The board of education of any unified school district, by adoption  
17 of a resolution, may close any school building at any time the board  
18 determines that the building should be closed to improve the school system  
19 of the unified school district. The board of education may close more than  
20 one school building in one resolution. A resolution adopted pursuant to this  
21 section shall require a majority vote of the members of the board of  
22 education and shall require no other approval.

23 (c) Prior to adopting a resolution closing any school building, the  
24 board of education shall call and hold a hearing on the proposal. The  
25 notice of such hearing shall include the reasons for the proposed closing,  
26 the name of any affected building and the name of any school building to  
27 which the involved pupils shall be reassigned. Such notice also shall  
28 include the time, date and place of the public hearing to be held on the  
29 proposal. Such notice shall be published at least once each week for two  
30 consecutive weeks in a newspaper of general circulation in the school  
31 district *or shall comply with the provisions of section 1, and amendments*  
32 *thereto*. The last publication shall be at least 10 but not more than 20 days  
33 prior to the date of the public hearing.

34 At such hearing, the board shall hear testimony as to the advisability of  
35 the proposed closing, and a representative of the board shall present the  
36 board's proposal for such closing. Following the public hearing, or any  
37 continuation of such hearing, and after considering all of the testimony and  
38 evidence presented or submitted at the public hearing, the board shall  
39 determine whether the school building should be closed to improve the  
40 school system of the unified school district.

41 Sec. 11. K.S.A. 2014 Supp. 72-8801 is hereby amended to read as  
42 follows: 72-8801. (a) The board of education of any school district may  
43 make an annual tax levy at a mill rate not to exceed the statutorily

1 prescribed mill rate for a period of not to exceed five years upon the  
2 taxable tangible property in the school district for the purposes specified in  
3 this act and for the purpose of paying a portion of the principal and interest  
4 on bonds issued by cities under the authority of K.S.A. 12-1774, and  
5 amendments thereto, for the financing of redevelopment projects upon  
6 property located within the school district. No levy shall be made under  
7 this act until a resolution is adopted by the board of education in the  
8 following form:

9 Unified School District No. \_\_\_\_\_,  
10 \_\_\_\_\_ County, Kansas.

11 RESOLUTION

12 Be It Resolved that:

14 The above-named school board shall be authorized to make an annual  
15 tax levy for a period not to exceed \_\_\_\_\_ years in an amount not to  
16 exceed \_\_\_\_\_ mills upon the taxable tangible property in the school  
17 district for the purpose of acquisition, construction, reconstruction, repair,  
18 remodeling, additions to, furnishing, maintaining and equipping of school  
19 district property and equipment necessary for school district purposes,  
20 including: (1) Acquisition of computer software; (2) acquisition of  
21 performance uniforms; (3) housing and boarding pupils enrolled in an area  
22 vocational school operated under the board; (4) architectural expenses; (5)  
23 acquisition of building sites; (6) undertaking and maintenance of asbestos  
24 control projects; (7) acquisition of school buses; and (8) acquisition of  
25 other fixed assets, and for the purpose of paying a portion of the principal  
26 and interest on bonds issued by cities under the authority of K.S.A. 12-  
27 1774, and amendments thereto, for the financing of redevelopment  
28 projects upon property located within the school district. The tax levy  
29 authorized by this resolution may be made, unless a petition in opposition  
30 to the same, signed by not less than 10% of the qualified electors of the  
31 school district, is filed with the county election officer of the home county  
32 of the school district within 40 calendar days after the last publication of  
33 this resolution. In the event a petition is filed, the county election officer  
34 shall submit the question of whether the tax levy shall be authorized to the  
35 electors in the school district at an election called for that purpose or at the  
36 next general election, as is specified by the board of education of the  
37 above school district.

38 CERTIFICATE

39 This is to certify that the above resolution was duly adopted by the  
40 board of education of Unified School District No. \_\_\_\_\_,  
41 County, Kansas, on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_

42 \_\_\_\_\_  
43 Clerk of the board of education.

1

2 All of the blanks in the above resolution shall be appropriately filled.  
3 The blank preceding the word "years" shall be filled with a specific  
4 number, and the blank preceding the word "mills" shall be filled with a  
5 specific number, and no word shall be inserted in either of the blanks. The  
6 resolution shall be published once a week for two consecutive weeks in a  
7 newspaper having general circulation in the school district *or shall comply*  
8 *with the provisions of section 1, and amendments thereto.* If no petition as  
9 specified above is filed in accordance with the provisions of the resolution,  
10 the board of education may make the tax levy specified in the resolution. If  
11 a petition is filed as provided in the resolution, the board of education may  
12 notify the county election officer of the date of an election to be held to  
13 submit the question of whether the tax levy shall be authorized. If the  
14 board of education fails to notify the county election officer within 60  
15 calendar days after a petition is filed, the resolution shall be deemed  
16 abandoned and no like resolution shall be adopted by the board of  
17 education within the nine months following the first publication of the  
18 resolution.

19 (b) As used in this act:

20 (1) "Unconditionally authorized to make a capital outlay tax levy"  
21 means that the school district has adopted a resolution under this section,  
22 has published the same, and either that the resolution was not protested or  
23 that it was protested and an election has been held by which the tax levy  
24 specified in the resolution was approved;

25 (2) "statutorily prescribed mill rate" means: (A) Eight mills; (B) the  
26 mill levy rate in excess of eight mills if the resolution fixing such rate was  
27 approved at an election prior to the effective date of this act; or (C) the  
28 mill levy rate in excess of eight mills if no petition or no sufficient petition  
29 was filed in protest to a resolution fixing such rate in excess of eight mills  
30 and the protest period for filing such petition has expired;

31 (3) "asbestos control project" means any activity which is necessary  
32 or incidental to the control of asbestos-containing material in buildings of  
33 school districts and includes, but not by way of limitation, any activity  
34 undertaken for the removal or encapsulation of asbestos-containing  
35 material, for any remodeling, renovation, replacement, rehabilitation or  
36 other restoration necessitated by such removal or encapsulation, for  
37 conducting inspections, reinspections and periodic surveillance of  
38 buildings, performing response actions, and developing, implementing and  
39 updating operations and maintenance programs and management plans;

40 (4) "asbestos" means the asbestiform varieties of chrysotile  
41 (serpentine), crocidolite (riebeckite), amosite (cummingtonitegrunerite),  
42 anthophyllite, tremolite, and actinolite; and

43 (5) "asbestos-containing material" means any material or product

1 which contains more than 1% asbestos.

2 Sec. 12. K.S.A. 75-2317 is hereby amended to read as follows: 75-  
3 2317. The board of education of any school district may make application  
4 upon its own motion to the state board of education for the additional  
5 authority provided for in K.S.A. 75-2316, and amendments thereto, and  
6 shall make such an application upon being presented with a petition,  
7 signed by not less than 51% of the qualified electors of the school district,  
8 requesting the making of such an application. Notice of the intention to  
9 make such an application shall be given to the electors by a publication in  
10 a newspaper of general circulation in the school district *or by complying*  
11 *with the provisions of section 1, and amendments thereto*, in a form to be  
12 prescribed by the state board of education. The state board of education  
13 may adopt rules and regulations necessary to properly carry out the  
14 provisions of this act, including rules in relation to the evidence required in  
15 support of the application and the method of furnishing such evidence.

16 Sec. 13. K.S.A. 79-2001 is hereby amended to read as follows: 79-  
17 2001. (a) As soon as the county treasurer receives the tax roll of the  
18 county, the treasurer shall enter in a column opposite the description of  
19 each tract or parcel of land the amount of unpaid taxes and the date of  
20 unredeemed sales, if any, for previous years on such land. The treasurer  
21 shall ~~cause a notice to be published~~ *publish a notice* in the official county  
22 paper, once each week for three consecutive weeks *or shall comply with*  
23 *the provisions of section 1, and amendments thereto*, stating in the notice  
24 the amount of taxes charged for state, county, township, school, city or  
25 other purposes for that year, on each \$1,000 of valuation.

26 (b) Each year after receipt of the tax roll from the county clerk and  
27 before December 15, the treasurer shall mail to each taxpayer, as shown by  
28 the rolls, a tax statement which indicates the taxing unit, assessed value of  
29 real and personal property, the mill levy and tax due. In addition, with  
30 respect to land devoted to agricultural use, such statement shall indicate  
31 the acreage and description of each parcel of such land. The tax statement  
32 shall also indicate separately each parcel of real property which is  
33 separately classified for property tax purposes. The county appraiser shall  
34 provide the information necessary for the county treasurer to comply with  
35 the provisions of this section. The tax statement also may include the  
36 intangible tax due the county. All items may be on one statement or may  
37 be shown on separate statements and may be on a form prescribed by the  
38 county treasurer. The statement shall be mailed to the last known address  
39 of the taxpayer or to a designee authorized by the taxpayer to accept the  
40 tax statement, if the designee has an interest in receiving the statement.  
41 When any statement is returned to the county treasurer for failure to find  
42 the addressee, the treasurer shall make a diligent effort to find a  
43 forwarding address of the taxpayer and mail the statement to the new

1 address. All tax statements mailed pursuant to this section shall be mailed  
2 by first-class mail. The requirement for mailing a tax statement shall  
3 extend only to the initial statement required to be mailed in each year and  
4 to any follow-up required by this section.

5 (c) For tax year 1998, and all tax years thereafter, after receipt of the  
6 tax roll from the county clerk and before December 15, the treasurer shall  
7 mail to each taxpayer, as shown by the tax rolls, a tax information form  
8 which indicates the taxing unit, assessed value of real property for the  
9 current and next preceding taxable year, the mill levy for the current and  
10 next preceding taxable year and, in the case of unified school districts, the  
11 mill levy required by K.S.A. 72-6431, and amendments thereto, shall be  
12 separately indicated, the tax due and an itemization of each taxing unit's  
13 mill levy for the current and next preceding taxable year and the  
14 percentage change in the amount of revenue produced therefrom, if any.  
15 In addition, with respect to land devoted to agricultural use, such form  
16 shall indicate the acreage and description of each parcel of such land. The  
17 tax information form shall also indicate separately each parcel of real  
18 property which is separately classified for property tax purposes. The  
19 county appraiser shall provide the information necessary for the county  
20 treasurer to comply with the provisions of this section. The tax information  
21 form may be separate from the tax statement or a part of the tax statement.  
22 The tax information form shall be in a format prescribed by the director of  
23 property valuation. The tax information form shall be mailed to the last  
24 known address of the taxpayer. When a tax information form is returned to  
25 the county treasurer for failure to find the addressee, the treasurer shall  
26 make a diligent effort to find a forwarding address of the taxpayer and  
27 mail the tax information form to the new address. All tax information  
28 forms mailed pursuant to this section shall be mailed by first class mail.

29 Sec. 14. K.S.A. 79-2303 is hereby amended to read as follows: 79-  
30 2303. (a) The county treasurer shall cause the notice and list prepared  
31 under K.S.A. 79-2302, and amendments thereto, to be published *pursuant*  
32 *to section 1, and amendments thereto, or* in the official county newspaper  
33 or in a newspaper of general circulation in the county in accordance with  
34 the provisions of K.S.A. 64-101, and amendments thereto. The notice and  
35 list shall be submitted to the newspaper *or website pursuant to section 1,*  
36 *and amendments thereto,* on or before August 1 of each year and shall be  
37 published once each week for three consecutive weeks *in the newspaper*  
38 *or pursuant to section 1, and amendments thereto,* immediately prior to the  
39 week when the day of sale will occur. The county treasurer also shall cause  
40 a copy of the list and notice to be posted in some conspicuous place in the  
41 county treasurer's office. The cost of publication of the notice and list shall  
42 be paid from the general fund of the county, and a \$15 fee for each tract or  
43 lot shall be added to the tax due for the tract or lot as part of the costs of



1 collection. The fee shall be collected in the manner provided for the  
2 collection of the unpaid taxes.

3 Sec. 15. K.S.A. 79-2322 is hereby amended to read as follows: 79-  
4 2322. If any county treasurer shall unavoidably omit or fail to sell any real  
5 estate for unpaid taxes on the first Tuesday of September, he or she shall  
6 advertise and sell such real estate on the fourth Monday of October next  
7 ensuing, and such advertisement and sale shall conform in all respects to  
8 the provisions of this act, and shall be as binding and valid as if such sale  
9 had been made on the first Tuesday of September. If any real estate on  
10 which the taxes shall not have been paid has been advertised as provided  
11 by law, and has not been sold to the county by reason of any injunction or  
12 judicial proceeding, after such injunction shall have been dissolved it shall  
13 only be necessary for the county treasurer to cause to be published in some  
14 newspaper of general circulation in ~~his or her~~ *such treasurer's county or*  
15 *by complying with the provisions of section 1, and amendments thereto*, a  
16 notice stating that such real estate was not sold, by reason of such  
17 injunction; and such real estate shall be sold to the county at such time and  
18 place as shall therein be specified, which time shall not be less than ~~ten~~ 10  
19 days from the date of publication, ~~said~~ *the sale to be conducted in the same*  
20 *manner as herein provided for the sale of other real estate for delinquent*  
21 *taxes.*

22 Sec. 16. K.S.A. 79-2323a is hereby amended to read as follows: 79-  
23 2323a. In all cases where the collection of any tax has been enjoined, prior  
24 to the publication of the notice of sale of real estate for delinquent taxes,  
25 and the injunction shall be dissolved, the county treasurer shall proceed to  
26 sell to the county the real estate upon which such tax was charged, first  
27 giving two weeks notice thereof by publishing once each week for two  
28 consecutive weeks immediately prior to the date fixed for the sale in some  
29 newspaper of general circulation in ~~said~~ *the county, or by complying with*  
30 *the provisions of section 1, and amendments thereto*, a notice stating the  
31 time and place of the sale and the amount of ~~said~~ *the taxes;* ~~said~~ *the sale*  
32 *and proceedings to be conducted in the same manner as prescribed by this*  
33 *act for the sale of real estate for delinquent taxes.*

34 Sec. 17. K.S.A. 2014 Supp. 79-2804 is hereby amended to read as  
35 follows: 79-2804. After the rendition of such judgment there shall be  
36 issued by the clerk of the district court to the sheriff of the county an  
37 execution or order of sale, which shall describe each tract, lot or piece of  
38 real estate mentioned and described in such judgment or decree, on which  
39 the lien has not been paid, with the amount of lien charged to each tract,  
40 lot or piece of real estate and the costs, charges and expenses of the  
41 proceedings and sale chargeable to each piece, lot or tract, in such amount  
42 as the court may order. If no order is made, then a sum equal to 5% of the  
43 amount set forth in the petition as the lien for taxes, charges, interest and

1 penalties chargeable to each tract, lot or piece of real estate, with the name  
2 of the ascertained owner thereof, as disclosed by the judgment or decree,  
3 with the command to advertise and sell the real estate described therein.  
4 Such order of sale shall be delivered to the sheriff of the county, who shall  
5 thereupon cause notice of sale to be published once each week for three  
6 consecutive weeks in some newspaper of general circulation in the county,  
7 in accordance with the provisions of K.S.A. 64-101, and amendments  
8 thereto, *or by complying with the provisions of section 1, and amendments*  
9 *thereto*. The notice shall describe each tract, lot or piece of real estate to be  
10 sold and the lien for which it is to be sold, as determined by the judgment  
11 of the court and fix the date of sale, which shall not be less than 30 days  
12 from the date of the first publication. The notice shall state that the sale  
13 will be held at the front door of the courthouse in the county or shall  
14 identify some other location in the county where the sale will be held, as  
15 selected by the chief judge of the judicial district in which the county is  
16 located.

17 On the day fixed for the sale by such notice, the sheriff shall offer each  
18 such tract, lot or piece of real estate for sale, separately, and the same shall  
19 be sold at public auction for the highest and best bid obtainable therefor.  
20 The sheriff may employ an auctioneer for such reasonable compensation  
21 as may be determined by the court, to be allowed as a part of the costs and  
22 expenses of the proceedings and sale. The sheriff or such other person as  
23 may be authorized by the board of county commissioners, if directed by  
24 the county commissioners, may bid at such sale in the name of the county  
25 such amount as the county commissioners authorize. No bid in behalf of  
26 such county shall be accepted in excess of the amount of the judgment lien  
27 and interest thereon, as provided by law, plus the costs, charges and  
28 expenses of the proceedings and sale as set forth in the execution or order  
29 of sale. If the county is the successful bidder the costs, charges and  
30 expenses of the proceeding and sale set forth in the execution and order of  
31 sale shall be paid by the county to the clerk of the district court and  
32 charged to the county general fund. If such sale, for want of time, cannot  
33 be completed on the day fixed by the notice, it may be adjourned from day  
34 to day until completed.

35 The sheriff shall make return to the clerk and the same, as soon as  
36 practicable, shall be examined by the court, and if found by the court to be  
37 regular, it shall be confirmed, and the sheriff ordered to forthwith execute  
38 to the purchasers at such sale a good and sufficient deed therefor.

39 If one person or the county purchases more than one tract, lot or piece  
40 of real estate, the same may be included in one deed. The deed shall be  
41 executed by the sheriff and acknowledged before the clerk of the district  
42 court. No particular form of deed shall be required. It shall be sufficient if  
43 it shows the date of sale, a description of the property conveyed, the

1 amount for which each tract, lot or piece of real estate was sold, the name  
2 of the purchaser, the date such sale was confirmed by the court and the title  
3 of the suit in which the tax lien was foreclosed. The deed shall be filed for  
4 record, by the sheriff at the time the deed is executed, in the office of the  
5 register of deeds of the county where such real estate is situated. Any fee  
6 or charge for such filing shall be collected from the successful bidder at  
7 the time of sale and deposited with the register of deeds at the time of  
8 recording. When the deed is filed it shall vest in the purchaser or grantee  
9 therein named, as against all persons, including, but not limited to,  
10 corporations and municipal corporations, parties to such proceedings, a fee  
11 simple title thereto, subject only to valid covenants running with the land  
12 and valid easement of record in use and subject to taxes and interest which  
13 have become a lien thereon, subsequent to the date upon which such  
14 judgment was rendered. Such deed shall be prima facie evidence of the  
15 regularity of all proceedings prior to the date of filing the same for record.

16 After the sale and confirmation thereof by the court, an execution shall  
17 issue, upon praecipe of the county attorney, county counselor or the  
18 purchaser, requiring the officer to deliver possession of the real estate,  
19 particularly describing it, to the parties entitled thereto, including the  
20 county. When the deed is executed to the county by the sheriff, it shall be  
21 filed for record forthwith in the office of the register of deeds. Thereupon  
22 the assessed valuation of such real estate shall be eliminated from the  
23 assessment and tax rolls until such time as such real estate is sold as  
24 provided by K.S.A. 79-2804f, and amendments thereto.

25 Sec. 18. K.S.A. 79-2804f is hereby amended to read as follows: 79-  
26 2804f. (a) The county commissioners shall keep a record of all real estate  
27 acquired by the county under the provisions of K.S.A. 79-2804, and  
28 amendments thereto, showing: The case by name, title and number,  
29 together with the date of filing of the petition and of the sale and  
30 identifying the tract, lot or piece of real estate described therein; the  
31 amount of judgment lien and the amount set forth in the order of sale of  
32 the charges, costs and expenses of the proceeding and sale paid by the  
33 county. Such record shall upon request be open to inspection at all  
34 reasonable times.

35 (b) Except as provided by subsection (c), such real estate shall be sold  
36 by the board of county commissioners of the county at private or public  
37 sale for cash in hand; the consideration for the purchase to be at least the  
38 original amount of the judgment lien and interest thereon as provided by  
39 law, plus the amount of costs set forth in the order of sale and plus any and  
40 all subsequent taxes and special assessments on such real estate that were  
41 not included in such judgment. If in the discretion of the board of county  
42 commissioners it is deemed necessary to prevent a menace to the public  
43 health or welfare, or that repair or rehabilitation of any structures thereon

1 would be economically unsound, the board may remove or cause to be  
2 removed any such improvements upon any property acquired by the  
3 county under the provisions of this act. The board of county  
4 commissioners may sell all or any of the salvaged materials therefrom at  
5 public or private sale, and after first deducting the cost of such removal,  
6 shall credit the remainder of such proceeds to the county general fund. Any  
7 deficiency shall be charged to such general fund.

8 If, at the end of six months from and after the confirmation of the sale  
9 to the county to any of the real estate, any of the real estate remains  
10 unsold, the board of county commissioners may reduce the price therefor  
11 and sell the same after first advertising the same once each week for three  
12 consecutive weeks in the county describing the real estate, giving the  
13 location thereof and requesting sealed bids therefor on or before a  
14 specified date and the board shall accept the highest cash bid received. The  
15 board of county commissioners may reject bids in an amount less than the  
16 current market value of the real estate and if no bid is accepted or received,  
17 such board may sell the same for such sum that, in the board's judgment,  
18 would be the market value thereof, but no such sale shall be made for an  
19 amount less than the best bid received, if any, and rejected. The board of  
20 county commissioners, at any time after the end of six months from and  
21 after the confirmation of the sale to the county and after advertising such  
22 real estate at least three times in the official county paper and such other  
23 papers as the board shall direct, *or by complying with the provisions of*  
24 *section 1, and amendments thereto*, describing the same, giving the general  
25 location thereof, and the time and place of sale, may sell such real estate at  
26 public auction for cash in hand to the highest bidder therefor.

27 All real estate sold by the county as provided in this subsection shall be  
28 conveyed to the purchaser by a good and sufficient deed by the county  
29 clerk of the county upon a written order from the board of county  
30 commissioners. Such order shall be deemed conclusive evidence of the  
31 compliance with this section in any action challenging the validity of such  
32 deed. Immediately upon the execution of any such deed, the county clerk  
33 shall assess the real estate so conveyed and enter the valuation thereof on  
34 the assessment and tax rolls.

35 (c) Any property acquired by the board of county commissioners  
36 pursuant to K.S.A. 79-2804, and amendments thereto, may be transferred  
37 to the county land bank as provided by K.S.A. ~~1997 Supp.~~ 19-26,108, *and*  
38 *amendments thereto*.

39 Sec. 19. K.S.A. 2014 Supp. 79-2925b is hereby amended to read as  
40 follows: 79-2925b. (a) Without a majority vote so providing, the governing  
41 body of any municipality shall not approve any appropriation or budget, as  
42 the case requires, which may be funded by revenue produced from  
43 property taxes, and which provides for funding with such revenue in an

1 amount exceeding that of the next preceding year, adjusted to reflect  
2 changes in the consumer price index for all urban consumers as published  
3 by the United States department of labor for the preceding calendar year. If  
4 the total tangible property valuation in any municipality increases from the  
5 next preceding year due to increases in the assessed valuation of existing  
6 tangible property and such increase exceeds changes in the consumer price  
7 index, the governing body shall lower the amount of ad valorem tax to be  
8 levied to the amount of ad valorem tax levied in the next preceding year,  
9 adjusted to reflect changes in the consumer price index. This subsection  
10 shall not apply to ad valorem taxes levied under K.S.A. 72-6431, 76-6b01  
11 and 76-6b04, and amendments thereto, and any other ad valorem tax levy  
12 which was previously approved by the voters of such municipality.  
13 Notwithstanding the requirements of this subsection, nothing herein shall  
14 prohibit a municipality from increasing the amount of ad valorem tax to be  
15 levied if the municipality approves the increase with a majority vote of the  
16 governing body and publishes such vote as provided in subsection (c).

17 (b) Revenue that, in the current year, is produced and attributable to  
18 the taxation of:

- 19 (1) New improvements to real property;
- 20 (2) increased personal property valuation, other than increased  
21 valuation of oil and gas leaseholds and mobile homes;
- 22 (3) property located within added jurisdictional territory; or
- 23 (4) property which has changed in use shall not be considered when  
24 determining whether revenue produced from property has increased from  
25 the next preceding year.

26 (c) In the event the governing body votes to approve any  
27 appropriation or budget, as the case requires, which may be funded by  
28 revenue produced from property taxes, and which provides for funding  
29 with such revenue in an amount exceeding that of the next preceding year  
30 as provided in subsection (a), notice of such vote shall be published in the  
31 official county newspaper of the county where such municipality is located  
32 *or shall comply with the provisions of section 1, and amendments thereto.*

33 (d) The provisions of this section shall be applicable to all fiscal and  
34 budget years commencing on and after the effective date of this act.

35 (e) The provisions of this section shall not apply to revenue received  
36 from property tax levied for the sole purpose of repayment of the principal  
37 of and interest upon bonded indebtedness, temporary notes and no-fund  
38 warrants.

39 (f) For purposes of this section, "municipality" means any political  
40 subdivision of the state which levies an ad valorem tax on property and  
41 includes, but is not limited to, any county, township, municipal university,  
42 school district, community college, drainage district or other taxing  
43 district. "Municipality" shall not include any such political subdivision or

1 taxing district which receives \$1,000 or less in revenue from property  
2 taxes in the current year.

3 Sec. 20. K.S.A. 79-2929 is hereby amended to read as follows: 79-  
4 2929. Prior to the filing of the adopted budget with the county clerk, the  
5 governing body of each taxing or political subdivision or municipality  
6 shall meet for the purpose of answering and hearing objections of  
7 taxpayers relating to the proposed budget and for the purpose of  
8 considering amendments to such proposed budget. The governing body  
9 shall give at least 10 days' notice of the time and place of the meeting by  
10 publication in a weekly or daily newspaper of the county having a general  
11 circulation therein *or by complying with the provisions of section 1, and*  
12 *amendments thereto.* Such notice shall include the proposed budget and  
13 shall set out all essential items in the budget except such groupings as  
14 designated by the director of accounts and reports on a special publication  
15 form prescribed by the director of accounts and reports and furnished with  
16 the regular budget form. The notice of a governing body of any taxing  
17 subdivision or municipality having an annual expenditure of \$500 or less  
18 shall specify the time and place of the meeting required by this section but  
19 shall not be required to include the proposed budget of such taxing  
20 subdivision or municipality.

21 Sec. 21. K.S.A. 10-120, 10-1116c, 12-1651, 25-2018, 25-2022, 64-  
22 101, 72-2138, 72-7108, 72-8213b, 75-2317, 79-2001, 79-2303, 79-2322,  
23 79-2323a, 79-2804f and 79-2929 and K.S.A. 2014 Supp. 72-6433, 72-  
24 8801, 79-2804 and 79-2925b are hereby repealed.

25 Sec. 22. This act shall take effect and be in force from and after its  
26 publication in the statute book.